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370609

September 17, 2008

Thomas Nash, Associate Regional Counsel
U.S. Environmental Protection Agency
Region 5, C-14J
77 West Jackson Blvd.
Chicago, IL 60604

Douglas A. McWilliams
Squire, Sanders & Dempsey LLP
4900 Key Tower
127 Public Square
Cleveland, OH 44114

Mary Tierney, Remedial Project Manager
Region 5, SR-6J
77 West Jackson Blvd.
Chicago, IL 60604

Via Certified Mail

RE: Chemical Recovery Systems

Dear Mr. Nash, Ms. Tierney and Mr. McWilliams:

I am in receipt of a letter from Thomas R. Short dated August 21, 2008 and a letter from Mr. McWillimas dated August 29, 2008. Both of these letters were addressed to P&K Oil Service, Inc. in care of me (at my previous office address). I was the legal counsel for P&K Oil Service, Inc. during the last several years of its existence. Since P&K Oil Service, Inc. was dissolved several years ago, I have no client on whose behalf to respond, but write this letter to you as a professional courtesy.

Please see the enclosed copies of correspondence sent to Deena Shephard-Johnson of the US EPA, dated December 9, 2003 and to Elton Parker of SS&D, dated December 30, 2003 (without attachments).

I have nothing further to add to the information that was transmitted to your respective offices almost five years ago.

Sincerely yours,

Mary Davis
Mary Davis



SEELEY, SAVIDGE & EBERT CO., LPA

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December 30, 2003

Elton Parker
Squire, Sanders & Dempsey
4900 Key Tower
127 Public Square
Cleveland, OH 44114-1304

RE: CRS Site

Dear Elton:

As we discussed over the phone yesterday, I was the attorney for P&K Oil Service, Inc. during the last few years of its existence. The company was in the process of winding down when notification of PRP status at the CRS Site was received from the US EPA. I had some telephone communication with the Regional Counsel and was under the impression that P&K Oil Service, Inc. would be included in a de minimis group. Since I never heard anything further I assumed that the US EPA had decided not to bother with P&K Oil Service, Inc.

At the end of November, 2003, I received a request for information from the US EPA. Marian and Kevin Krieger received your letter last week and have asked me to respond. I have enclosed for your convenience the documentation that I sent to the US EPA on December 9, 2003, after receiving a request for information.

Please call me if you have questions not answered by the documentation.

Sincerely yours,


Mary Davis

Enclosures

Cc: Kevin Krieger and Marian Krieger

CERTIFIED MAIL RECEIPT*(Domestic Mail Only; No Insurance Coverage Provided)***SS&E****IDGE & EBERT CO., LPA**

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Sent To	Deena Shepard-Johnson
Street, Apt. No., or PO Box/Id.	West Jackson Blvd. SR-6J
City, State, ZIP+4	Chicago, IL 60604-3590
PS Form 3800, January 2001	See Reverse for Instructions

December 9, 2003

VIA CERTIFIED MAIL

Deena Shepard-Johnson
Enforcement Specialist
U.S. EPA
Remedial Enforcement Support Section
77 West Jackson Blvd. SR-6J
Chicago, IL 60604-3590

Re: Your Request for Information Issued to P&K Oil Service, Inc.
CRS Site, Elyria, OH

Dear Ms. Shepard-Johnson:

Please find enclosed responses to the questions posed in the USEPA's Request for Information propounded to P&K Oil Service, Inc. These responses are provided as a courtesy to the Agency, as P&K Oil Service, Inc. is no longer doing business. P&K Oil Service, Inc. ceased doing business in the summer of 2002 and was formally dissolved at the end of the year.

John Krieger was the President of P&K Oil Service, Inc. since its inception in 1964 until a few years before his death in November, 2001. His son, Kevin Krieger took the title of President at the end of John's life.

Kevin Krieger has no knowledge of the CRS site. For the last 10 years of its existence, P&K Oil Service, Inc. was devoted almost exclusively to the refurbishing and resale of used industrial equipment. Earlier, John Krieger had been involved in collecting waste oil. P&K Oil Service, Inc. never had more than two trucks.

After John's death, Kevin incorporated a new company, P&K Equipment Inc. P&K Oil Service, Inc. wound down its affairs and was dissolved effective January 31, 2003. Copies of records from the Ohio Secretary of State website are enclosed for your convenience. No assets were transferred from the old company to the new. P&K Oil Service, Inc. operated at a loss for the last several years of its existence.

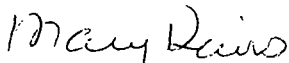
The answers that are provided are based on Kevin's memory. Since P&K Oil Service, Inc. has been dissolved, there is no corporate officer to sign on its behalf, so there is no certifying affidavit for these responses. Rather, these responses and documents are provided as a courtesy to the Agency.

It is important to note that P&K Oil Service, Inc has not been implicated as a generator of hazardous waste to the CRS Site. The two documents purporting to create a nexus to the Site show that payments were made to P&K Oil Service, Inc. for "supplies." This reference, along with the fact that there are only two entries over 5 years, leads me to believe that there were purchases of equipment from P&K Oil Service, Inc.

In my discussions with Mr. Nash, I was led to believe that P&K Oil Service, Inc. would be included in the de minimis parties being let out of the site. I was surprised when P&K Oil Service, Inc. was not on the list and I was never contacted.

Please feel free to contact me if you have any questions regarding this matter.

Sincerely yours,


Mary Davis

Enclosures